

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

In re: URBAN BRANDS INC ET AL

) Case No: DE- -10-13005-KJC

DBA:

) Chapter: 11

Account No: 146319-99

) PROOF OF CLAIM

Name of Creditor:

MICHELE W. SHAFE  
CLARK COUNTY ASSESSOR  
P.O. BOX 551401  
LAS VEGAS, NV 89155-1401  
(702) 455-4967

THIS SPACE IS FOR  
COURT USE ONLY

This claim \_\_\_\_\_ amends \_\_\_\_\_ replaces a previously filed claim dated \_\_\_\_\_.

1. The basis for this claim is as follows: PERSONAL PROPERTY TAXES (STATUTORY TAX LIEN NRS 361.450\*)

2. Date Debt Was Incurred: July 01, 2010

3. Debt was incurred in:	<u>OWNER</u>	<u>ACCOUNT ID</u>	<u>FISCAL YR (S)</u>	<u>TAX AMOUNT</u>	<u>PENALTY</u>	<u>MISC.</u>
URBAN BRANDS INC ET AL		146319-99	10/11	\$1,445.48	\$144.55	\$0.00

**RECEIVED**

**MAY 12 2011**

**BMC GROUP**

4. No judgment has been rendered on this claim.

5. This claim is filed as a pre-petition SECURED CLAIM in the total amount of \$ \$1,590.03  
Collateral for this claim: PERSONAL PROPERTY and REAL PROPERTY (NRS 361.450)

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. SUPPORTING DOCUMENTS: See attached tax invoices/notices.

8. TIME-STAMPED COPY: Enclosed is a stamped, self-addressed envelope and copy of this proof of claim in order to receive an acknowledgement of the filing of the claim.

9. Clark County will file a Request For Payment of Administrative Expense (1st Priority) if debtor is delinquent in payment of any postpetition taxes. 28 U.S.C. Sections 959 and 960; LR 2015

Name of creditor: M. W. SCHOFIELD, ASSESSOR

Dated: 04/27/2011 KW

Signature and Title:

*Tina Poff*  
TINA POFF, MANAGER

PENALTY FOR PRESENTING FRAUDULENT CLAIM: Fine of up to \$500,000 or imprisonment for up to 5 years,  
or both. 18 U.S.C. 152 and 3571



Bmc

BUSINESS-146319-99-0 VAR- TAX DIST-470 RATE-2.9412 LAST UPD-01/01/2011  
 TYPE- 301 PHONE- 732-1867 ADD- 08/15/07  
 PCL- 162-14-213-002 DFSM 142 APPR- 142 AREA- 400  
 --- LOCATION --- 000 0185 -OWNER/MAILING ADDRESS- 000  
 ASHLEY STEWART #402  
 3680 S MARYLAND PKWY MARIANNE USPR INC  
 LAS VEGAS 89169 MAIL- N 100 METRO WY  
 - - - LEGAL OWNER/COMMENT - - - \*CS \* SECAUCUS NJ 07094-1914  
 MALL SPACE #390

COMMENT-  
 ALERT CODES-

DECLARATION 1ST- 07/02/2010 SEG VALUE  
 2ND- 00/00/0000 14 31089  
 RECEIVED- 07/28/2010 16 18057

BILLING 1ST- 11/01/2010  
 2ND- 12/28/2010

ABATED TAX- .00

2009-10 ASD-	54795	ABATE-	0	470				
10-11 ASSD	ADJ	ABATED	EXEMPTION	TAX AMT PENALTY	MISC.	TR #.	DATE	PD
49146				1445.48	144.55			

PPD1/

# Personal Property Value Summary

Account Number 146319

Fiscal Year 2011

Appraiser Gipson, Sheryl

Account Name ASHLEY STEWART #402

Location 3680 S MARYLAND PKWY 0185 LV

Phone ( ) 732-1867 Parcel Number 162-14-213-002

Mkt Area DFSM

Review Appraiser: Myers, Kevin

**Category 1 1 - Furniture, fixtures, general & medical equipment, signs**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2009	255	0	255	222
2008	342	0	342	259
2007	116,225	0	116,225	80,079
<b>Total</b>	<b>116,822</b>	<b>0</b>	<b>116,822</b>	<b>80,560</b>

**Category 3 3 - Electronic medical & gaming equipment**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2008	5,313	0	5,313	2,737
2007	14,445	0	14,445	5,513
<b>Total</b>	<b>19,758</b>	<b>0</b>	<b>19,758</b>	<b>8,250</b>

**Category 5 5 - Computers, linens, uniforms, kitchen utensils, video tapes**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2007	255	0	255	14
<b>Total</b>	<b>255</b>	<b>0</b>	<b>255</b>	<b>14</b>

**Category 6 6 - Leasehold/tenant improvements**

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2007	179,750	104,870	74,880	51,592
<b>Total</b>	<b>179,750</b>	<b>104,870</b>	<b>74,880</b>	<b>51,592</b>

Reported Total	316,585	104,870	211,715	140,416
Estimated Value				
Real Property Value				
Centrally Assessed Value				
Gross Taxable Value				140,416
Pollution Control Value				
Economic Development Value				
Net Total	316,585			140,416
Override Value				

\*361.450. Liens for taxes; Attachment; superiority; expiration of lien on mobile or manufactured home.

1. Except as otherwise provided in subsection 3, every tax levied under the provisions of or authority of this chapter is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue thereon are paid. Notwithstanding the provisions of any other specific statute, such a lien is superior to all other liens, claims, encumbrances and titles on the property, including, without limitation, interests secured pursuant to the provisions of the chapter 104 of NRS, whether or not the lien was filed or perfected first in time.

2. Except as otherwise provided in this subsection and NRS 361.739, the lien attaches on July 1 of the year for which the taxes are levied, upon all property then within the county. The lien attaches upon all migratory property, as described in NRS 361.505, on the day it is moved into the county. If real and personal property are assessed against the same owner, a lien attaches upon such real property also for the tax levied upon the personal property within the county. A lien for taxes on personal property also attaches upon real property assessed against the same owner in any other county of the State from the date on which a certified copy of any unpaid property assessment is filed for record with the county recorder in the county in which the real property is situated.

3. All liens for taxes levied under this chapter which have already attached to a mobile or manufactured home expire on the date when the mobile or manufactured home is sold, except the liens for personal property taxes due in the county in which the mobile or manufactured home was

4. All special taxes levied for city, town, school, road or other purposes throughout the different counties of this state are a lien on the property so assessed, and must be assessed and collected by the same officer at the same time and in the same manner as the state and county taxes are assessed and collected. (1953, p. 599; 1955, p. 399; 1977, p. 1000; 1981, p. 801; 1983, p. 1615; 2001, ch. 331, § 25, p. 1553; 2003, ch. 300, § 22, p. 1624; 2003, ch. 451, § 29, p. 2768.)

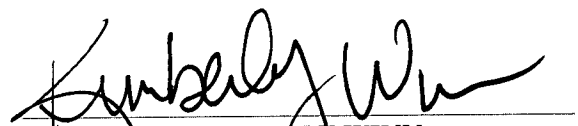
**CERTIFICATE OF MAILING**

I hereby certify that on Thursday, April 28, 2011 I deposited in the United States Mail postage prepaid, at Las Vegas, Nevada, enclosed in a sealed envelope, a copy of the above and foregoing PROOF OF CLAIM addressed as follows:

DISTRICT OF DELAWARE  
CLERK OF THE US BANKRUPTCY COURT  
824 MARKET ST 5TH FLOOR  
WILMINGTON DE 19801

MARK D COLLINS ESQ  
PO BOX 551  
WILMINGTON DE 19899

FILED  
2011 MAY -3 AM 11:46  
CLERK  
US BANKRUPTCY COURT  
DISTRICT OF DELAWARE

  
KIMBERLY WINN  
CLARK COUNTY DEPUTY ASSESSOR